IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH MARCH 2007 / 29TH PHALGUNA 1928

WP(C).No. 9351 of 2007(L)

PETITIONER:

SAVITHRI VANNATHAN VEETTIL,
DESIGNERS ONLINE, CHOKLI P.O., KANNUR.

BY ADV. SRI.P.SANJAY
SRI.A.PARVATHI MENON

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY SECRETARY, (TAXES) DEPARTMENT OF REVENUE, SECRETARIAT, THIRUVANANTHAPURAM.**

2. **THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM.**

3. **THE ASST.COMMISSIONER (ASSESSMENT), SPECIAL CIRCLE, THRISSUR.**

BY SR.GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR,J.

WP(C)NO.9351 OF 2007-L

Judgment

The petitioner challenges Exts.P4 to P6 pre-assessment notices issued under Section 17(3) of the KGST Act, proposing to assess sales tax dues from her, who is a dealer in lottery tickets. The point raised by the petitioner is covered by the judgment of this Court in Writ Petition (C) No.4002/07 and connected cases. So, she may bring to the notice of the third respondent, the said judgment, by filing a reply to the above said notices. When the petitioner has got such a remedy, it is unnecessary for this Court to entertain this Writ Petition. Accordingly, it is dismissed without prejudice to the contentions of the petitioner.

20.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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